2004 CUMULATIVE TABLE OF CONTENTS

The 2002 Downturn in State Revenues: A Comparative Review and Analysis	J. Fred Giertz and Seth H. Giertz	111
The Alternative Minimum Tax and Effective Marginal Tax Rates	Daniel Feenberg and James M. Poterba	407
An Empirical Examination of the Impact of College Financial Aid on Family Savings	James Monks	189
Are All Lotteries Regressive? Evidence from the Powerball	Emily Oster	179
Audit Selection and Firm Compliance with a Broad–Based Sales Tax	James Alm, Calvin Blackwell and Michael McKee	209
The Bond Market and Fiscal Institutions: Have Budget Stabilization Funds Reduced State Borrowing Costs?	Gary A. Wagner	785
Budget Rules	Rudolph G. Penner and C. Eugene Steuerle	547
Cash Balance Plans: What Do They Mean for Retirement Security?	Richard W. Johnson and Cori E. Uccello	315
Charitable Giving and Charitable Gambling: An Empirical Investigation	Amornrat Apinunmahakul and Rose Anne Devlin	67
Company Stock in Pension Funds	William E. Even and David Macpherson	299
Corporate Tax Avoidance and the Properties of Corporate Earnings	George A. Plesko	729
The Corporate Tax: Where Has It Been and Where Is It Going?	Jane G. Gravelle	903
The Costs of State–Sponsored Terrorism: The Example of the Barbary Pirates	G. Thomas Woodward	599
Deferring Income in Employer–Sponsored Retirement Plans: The Dynamics of Participant Contributions	Karen E. Smith, Richard W. Johnson and Leslie A. Muller	639
Distributional Effects of Defined Contribution Plans and Individual Retirement Arrangements	Leonard E. Burman, William G. Gale, Matthew Hall and Peter R. Orszag	671
Do Foreign Multinationals' Tax Incentives Influence Their U.S. Income Reporting and Debt Policy	Lillian F. Mills and Kaye J. Newberry	89
The Economics of Corporate Tax Selfishness	Joel Slemrod	877

Effective Tax Rate Changes and Earnings Stripping Following Corporate Inversion	Jim A. Seida and William F. Wempe	805
Employee Stock Purchase Plans	Gary V. Engelhardt and Brigitte C. Madrian	385
Errors–In–Variables and Estimated Income and Price Elasticities of Charitable Giving	David Joulfaian and Mark Rider	25
Estate and Gift Tax Incentives and Inter Vivos Giving	David Joulfaian and Kathleen McGarry	429
The Evolving Schedule M-3: A New Era of Corporate Show and Tell?	Charles Boynton and Lillian Mills	757
History and Evaluation of the Unfunded	Theresa Gullo	559
Mandates Reform Act Inefficiencies of Bilateral Advanced Pricing Agreements (BAPA) in Taxing Multinational Companies	Akinori Tomohara	863
The Institutions of Federalism: Toward an Analytical Framework	David E. Wildasin	247
Institutions, Tax Structure and State-local Fiscal Stress	Jesse Edgerton, Andrew F. Haughwout and Rae Rosen	147
Interstate Competition and State Lottery Revenues	Mehmet Serkan Tosun and Mark Skidmore	163
Is *No Child Left Behind* an Un (or Under) funded Federal Mandate? Evidence from Texas	Jennifer Imazeki and Andrew Reschovsky	571
Issues in International Tax Policy	Jane G. Gravelle	773
Jousting with Rent Seekers: Bruce Davie and Tax–exempt Bonds	Dennis Zimmerman	589
Lost in Translation: Detecting Tax Shelter Activity in Financial Statements	Gary A. McGill and Edmund Outslay	739
Macroeconomic Implications of the Earned Income Tax Credit	Ryan D. Edwards	45
Marriage Penalties in Public Programs: Social Security's Child–in–Care Widow(er) Benefits	Michael J. Brien, Stacy Dickert-Conlin and David A. Weaver	829
Old Rules and New Realities: Corporate Tax Policy in a Global Setting	Mihir A. Desai and James R. Hines Jr.	937
Pension Plan Choice in the Public Sector: The Case of Michigan State Employees	Leslie E. Papke	329
Pension Reform and Saving	Barry Bosworth and Gary Burtless	703
The Persistence of Individual and Corporate Capital Gains and Losses	Nicholas Bull, James Cilke, Christopher P. Giosa and C. Erik Larson	525

Plan Design and 401(k) Savings Outcomes	James J. Choi, David Laibson and Brigitte C. Madrian	275
Review of *Contemporary U.S. Tax Policy*, by C. Eugene Steuerle	Daniel N. Shaviro	961
Review of *State and Local Finances under Pressure*, edited by David L. Sjoquist	Terri A. Sexton	341
Review of *Taxation in a Global Economy*, by Andreas Haufler	Timothy J. Goodspeed	349
Searching for Structure in the Federal Excise Tax System: An Excise Tax Expenditure Budget	Lindsay Oldenski	613
State Revenue Cyclicality	Richard F. Dye	133
The Tax Shelter Problem	Joseph Bankman	925
Taxation and Risk–Taking with Multiple Tax Rates	David A. Weisbach	229
Taxation and the Demand for Gambling: New Evidence from the United Kingdom	David Paton, Donald S. Siegel and Leighton Vaughan Williams	847
Top Wealth Shares in the United States, 1916–2000: Evidence from Estate Tax Returns	Wojciech Kopczuk and Emmanuel Saez	445
The Use of an Econometric Model for Estimatin Aggregate Levels of Property Tax Assessment Within Local Jurisdictions	Keith R. Ihlanfeldt	7
Valuing Assets in Retirement Saving Accounts	James M. Poterba	489
Where Did the Revenues Go? Or What Goes Up . . .	David Weiner	513
Who Benefits from the Saving Incentives? Income, Educational Expectations and the Value of the 529 and Coverdell	Susan Dynarski	359